

- M E M O R A N D U M -

To: Dr. Jeff Turner
From: Kelly Penny
Subject: Budget Amendments
Date: June 30, 2008

Attached are the June budget amendments. Total revenue amendments are \$52,893 and expenditure amendments are \$222,893 . Amendments by fund are as follows:

Fund	Fund Name	Revenues	Expenditures	Explanation
183	Athletics Fund	\$14,745	\$14,745	Donations from the Athletic Activity Fund
199	General Fund	\$38,148	\$58,148	Signing bonus from TASB, Donations from Activity Funds, TASB Safety grant, Budget additional Facilities rental revenue, payment for damaged computer equipment, Increase in legal expenses
240	Food Service Fund	\$0	\$150,000	Final Amended Budget
	TOTAL	\$52,893	\$222,893	

cc: Barbara Sabedra
Sid Grant

COPPELL INDEPENDENT SCHOOL DISTRICT
2007-08 BUDGET AMENDMENTS
 June 30, 2008

DATA CONTROL CODE	GENERAL FUND			FOOD SERVICE FUND			DEBT SERVICE FUND			TOTAL OPERATIONS BUDGET		
	CURRENT BUDGET	AMENDMENT AMOUNT	REVISED BUDGET	CURRENT BUDGET	AMENDMENT AMOUNT	REVISED BUDGET	CURRENT BUDGET	AMENDMENT AMOUNT	REVISED BUDGET	CURRENT BUDGET	AMENDMENT AMOUNT	REVISED BUDGET
REVENUES												
5700 Local & Intermediate Sources	79,548,321	52,893	79,601,214	3,159,850	-	3,159,850	16,921,808	-	16,921,808	99,629,979	52,893	99,682,872
5800 State Program Revenues	20,242,881	-	20,242,881	96,000	-	96,000	0	-	0	20,338,881	-	20,338,881
5900 Federal Program Revenues	0	-	0	534,250	-	534,250	0	-	0	534,250	-	534,250
5020 Total Revenues	99,791,202	52,893	99,844,095	3,790,100	-	3,790,100	16,921,808	-	16,921,808	120,503,110	52,893	120,556,003
EXPENDITURES												
11 Instruction	46,657,607	95,012	46,752,619	-	-	-	-	-	-	46,657,607	95,012	46,752,619
12 Instr. Resources & Media Services	1,228,673	-	1,228,673	-	-	-	-	-	-	1,228,673	-	1,228,673
13 Curriculum Dev. & Instr. Staff Dev.	735,311	(99,653)	635,658	-	-	-	-	-	-	735,311	(99,653)	635,658
21 Instructional Leadership	1,762,877	(313)	1,762,564	-	-	-	-	-	-	1,762,877	(313)	1,762,564
23 School Leadership	4,433,939	16,029	4,449,968	-	-	-	-	-	-	4,433,939	16,029	4,449,968
31 Guidance, Counseling & Evaluation	2,757,329	263	2,757,592	-	-	-	-	-	-	2,757,329	263	2,757,592
32 Social Work Services	0	-	0	-	-	-	-	-	-	0	-	0
33 Health Services	641,524	90	641,614	-	-	-	-	-	-	641,524	90	641,614
34 Student (Pupil) Transportation	912,890	-	912,890	-	-	-	-	-	-	912,890	-	912,890
35 Food Services	0	-	0	4,215,924	150,000	4,365,924	-	-	-	4,215,924	150,000	4,365,924
36 Cocurricular/Extracurricular Activities	1,988,840	14,955	2,003,795	-	-	-	-	-	-	1,988,840	14,955	2,003,795
41 General Administration	2,974,439	20,000	2,994,439	-	-	-	-	-	-	2,974,439	20,000	2,994,439
51 Plant Maintenance & Operations	8,749,182	14,000	8,763,182	-	-	-	-	-	-	8,749,182	14,000	8,763,182
52 Security & Monitoring Services	191,908	-	191,908	-	-	-	-	-	-	191,908	-	191,908
53 Data Processing Services	1,457,282	10	1,457,292	-	-	-	-	-	-	1,457,282	10	1,457,292
61 Community Services	126,010	12,500	138,510	-	-	-	-	-	-	126,010	12,500	138,510
71 Debt Service	0	-	0	-	-	-	17,986,491	-	17,986,491	17,986,491	-	17,986,491
81 Facilities Acquisition & Construcion	0	-	0	-	-	-	-	-	-	0	-	0
91 Contr. Instr. Serv. between Schools	26,657,443	-	26,657,443	-	-	-	-	-	-	26,657,443	-	26,657,443
93 Pmts. To Fiscal Agent/Member Districts	99,500	-	99,500	-	-	-	-	-	-	99,500	-	99,500
95 Pmts. To Juvenile Justice Alternative Cntr.	33,970	-	33,970	-	-	-	-	-	-	33,970	-	33,970
6030 Total Expenditures	101,408,724	72,893	101,481,617	4,215,924	150,000	4,365,924	17,986,491	-	17,986,491	123,611,139	222,893	123,834,032
Excess(Deficiency) of Revenues Over												
1100 (Under) Expenditures	(1,617,522)	(20,000)	(1,637,522)	(425,824)	(150,000)	(575,824)	(1,064,683)	-	(1,064,683)	(3,108,029)	(170,000)	(3,278,029)
7900 Other Resources	17,574	-	17,574	0	-	0	20,802	-	20,802	38,376	-	38,376
8900 Other (Uses)	0	-	0	(10,000)	-	(10,000)	0	-	0	(10,000)	-	(10,000)
1200 Net Change in Fund Balances	(1,599,948)	(20,000)	(1,619,948)	(435,824)	(150,000)	(585,824)	(1,043,881)	-	(1,043,881)	(3,079,653)	(170,000)	(3,249,653)
3100 Estimated Fund Balance - Sept. 1 (Beginning)	24,432,144	-	24,432,144	752,880	-	752,880	3,473,779	-	3,473,779	28,658,803	-	28,658,803
3000 Fund Balance - Aug. 31 (Ending)	22,832,196	(20,000)	22,812,196	317,056	(150,000)	167,056	2,429,898	-	2,429,898	25,579,150	(170,000)	25,409,150

Budget Amendments - June 30, 2008

Item	Description	Account Number	Revenue	Expenditure
1	Travel and Registration	199-21-6411.00-910-8-99		(313.00)
	Testing Materials	199-31-6339.00-910.8-99		313.00
	<i>Transfer between functions for Elementary Curriculum</i>			
2	Gifts and Bequests	199-5744	10,000.00	
	Insurance and Bonding Costs	199-51-6429.00-950-8-99		10,000.00
	<i>Signing bonus from TASB Risk Mgmt Fund</i>			
3	Gifts and Bequests	199-5744	1,970.00	
	Reclassified Transportation Expenditures	199-11-6494.00-043-8-11		1,970.00
	<i>Donation from CMS West Activity Fund</i>			
4	Gifts and Bequests	199-5744	83.00	
	Salaries or wages for Subs	199-11-6112.00-001-8-11		83.00
	<i>Donation from CHS Activity fund</i>			
5	Gifts and Bequests	199-5744	10.00	
	Technology Supplies	199-53-6396.00-905-8-99		10.00
	<i>Funds from software sales</i>			
6	Gifts and Bequests	199-5744	2,400.00	
	Reclassified Transportation Expenditures	199-11-6494.00-108-8-11		2,400.00
	<i>Donation from Town Center PTO</i>			
7	Gifts and Bequests	199-5744	4,000.00	
	General Supplies	199-51-6399.00-999-8-99		4,000.00
	<i>TASB Safety Grant</i>			
8	Gifts and Bequests	199-5744	630.00	
	Reclassified Transportation Expenditures	199-11-6494.00-105-8-11		630.00
	<i>Donation from Mockingbird Activity Fund</i>			
9	Gifts and Bequests	199-5744	230.00	
	Reclassified Transportation Expenditures	199-11-6494.00-102-8-11		230.00
	<i>Donation from Lee PTO</i>			
10	Gifts and Bequests	183-5744	11,615.00	
	Technology Items; Inventoried	183-36-6398.00-001-8-91		11,615.00
	<i>Donation from Athletic Activity Fund</i>			
11	Gifts and Bequests	199-5744	1,530.00	
	Reclassified Transportation Expenditures	199-11-6494.00-043-8-11		1,530.00
	<i>Donation from CMS West Activity Fund</i>			
12	Testing Materials	199-31-6339.00-103-8-23		(75.00)
	General Supplies	199-33-6395.00-103-8-23		75.00
	<i>Transfer between functions for Austin</i>			
13	Gifts and Bequests	199-5744	1,447.00	
	Reclassified Transportation Expenditures	199-36-6494.00-043-8-99		210.00
	Reclassified Transportation Expenditures	199-11-6494.00-043-8-11		1,237.00
	<i>Donation from CMS West Activity Fund</i>			

Item	Description	Account Number	Revenue	Expenditure
14	General Supplies	199-11-6395.00-110-8-11		(34.00)
	Miscellaneous Contracted Services	199-23-6299.00-110-8-99		34.00
	<i>Transfer between functions for Valley Ranch</i>			
15	Reading Materials and Library Books	199-11-6329.00-103-8-11		(236.00)
	Travel and Registration	199-23-6411.00-103-8-99		236.00
	Professional Services	199-13-6219.00-103-8-11		(1,200.00)
	General Supplies	199-11-6395.00-103-8-11		1,200.00
	<i>Transfer between functions for Austin</i>			
16	Miscellaneous Contracted Services	240-35-6299.00-999-8-99		10,000.00
	Gas/Other Fuels;vehicles	240-35-6311.00-999-8-99		300.00
	Food	240-35-6341.02-999-8-99		2,000.00
	Food	240-35-6341.03-999-8-99		3,500.00
	Food	240-35-6341.05-999-8-99		4,800.00
	Food	240-35-6341.07-999-8-99		6,500.00
	Food	240-35-6341.08-999-8-99		4,500.00
	Food	240-35-6341.09-999-8-99		1,000.00
	Food	240-35-6341.10-999-8-99		700.00
	Food	240-35-6341.11-999-8-99		4,500.00
	Food	240-35-6341.40-999-8-99		43,700.00
	Food	240-35-6341.42-999-8-99		2,000.00
	Food	240-35-6341.43-999-8-99		20,000.00
	Food	240-35-6341.44-999-8-99		15,000.00
	Non-Food	240-35-6342.02-999-8-99		800.00
	Non-Food	240-35-6342.40-999-8-99		2,000.00
	Non-Food	240-35-6342.43-999-8-99		2,000.00
	Items for Sale (drinks, vending)	240-35-6343.41-999-8-99		22,000.00
	General Supplies	240-35-6395.00-999-8-99		700.00
	Travel and Registration	240-35-6411.00-999-8-99		4,000.00
	<i>Final Amended Budget for Food Service (Offset; Fund Balance)</i>			
17	Gifts and Bequests	199-5744	300.00	
	Miscellaneous Contracted Services	199-13-6299.00-999-8-99		300.00
	<i>Registration for non-employee to attend staff development</i>			
18	Gifts and Bequests	183-5744	3,130.00	
	Technology Items; Inventoried	183-36-6398.00-001-8-91		3,130.00
	<i>Donation from Athletic Activity Fund</i>			
19	Gifts and Bequests	199-5744	1,650.00	
	General Supplies	199-11-6395.00-103-8-11		150.00
	Reclassified Transportation Expenditures	199-11-6494.00-103-8-11		1,500.00
	<i>Donation from Austin PTO</i>			
20	Contracted Maintenance & Repair	199-33-6249.00-043-8-99		(25.00)
	Testing Materials	199-31-6339.00-043-8-25		25.00
	<i>Transfer between functions for CMS West</i>			
21	Miscellaneous Operating Costs	199-11-6499.00-003-8-11		100,000.00
	Professional Services	199-13-6219.00-003-8-99		(100,000.00)
	<i>Transfer funds between functions for New Tech High contract</i>			
22	Gifts and Bequests	199-5744	1,184.00	
	Reclassified Transportation Expenditures	199-11-6494.00-044-8-11		1,184.00
	<i>Donation from CMS North Activity Fund</i>			

Item	Description	Account Number	Revenue	Expenditure
23	Gifts and Bequests Technology Equipment, Inventoried <i>Payment from parents for damaged computer</i>	199-5744 199-11-6398.00-999-8-23	214.00	214.00
24	Salaries & Wages for Substitutes Extra Duty Pay for Professional Personnel <i>Transfer between functions for Social Studies/Lang Arts Curriculum</i>	199-11-6112.00-911-8-11 199-13-6118.00-911-8-99		(942.00) 942.00
25	Salaries & Wages for Substitutes Professional Services <i>Transfer between functions for Social Studies/Lang Arts Curriculum</i>	199-11-6112.00-911-8-11 199-13-6219.00-911-8-99		(305.00) 305.00
26	Miscellaneous Operating Costs General Supplies <i>Transfer between functions for CHS</i>	199-11-6499.00-001-8-11 199-23-6395.00-001-8-99		(2,000.00) 2,000.00
27	Extra Duty Pay for Professional Personnel Extra Duty Pay for Professional Personnel Extra Duty Pay for Professional Personnel <i>Transfer between functions for Summer School salaries</i>	199-11-6118.01-699-8-11 199-11-6118.01-699-8-24 199-23-6118.01-699-8-99		(7,150.00) (7,150.00) 14,300.00
28	Facilities Revenue Extra Duty Pay/Overtime for Support Staff <i>Budget Additional Revenue from Facilities Rental</i>	199-5743 199-61-6121.00-952-8-99	12,500.00	12,500.00
29	General Supplies Travel and Registration Reading Materials & Library Books Reclassified Transportation Expenditures General Supplies <i>Transfer between functions for Pinkerton</i>	199-23-6395.00-101-8-99 199-23-6411.00-101-8-99 199-23-6329.00-101-8-99 199-11-6494.00-101-8-11 199-33-6395.00-101-8-99		(97.00) (404.00) (40.00) 501.00 40.00
30	Legal Services <i>Cover remaining anticipated attorney fees.</i> Current Budget- \$121,500, Current Expended-\$118,125	199-41-6211.00-750-8-99		20,000.00
			52,893.00	222,893.00